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Government of Kerala
1979

Reg. No KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIV] Trivandrum, Sunday, 23rd September 1979 / 1st Asvina 1901 [No. 681

SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 6784/LA4/79. *Dated, Trivandrum, 23rd September* 1979.

The Kerala Municipalities (Third Amendment) Bill, 1979 together with the Statement o Objects and Reasons and the Financial Memorandum is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

DR. R. PRASANNAN,

Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1979.

33/3460/MC

Fifth Kerala Legislative Assembly

Bill No. 128

THE KERALA MUNICIPALITIES (THIRD AMENDMENT) BILL, 1979

A

BILL

further to amend the Kerala Municipalities Act, 1960

Preamble.—WHEREAS it is expedient further to amend the Kerala Municipalities Act, 1960, for the purposes hereinafter appearing;

BE it enacted in the Thirtieth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Municipalities (Third Amendment) Act, 1979.

(2) It shall be deemed to have come into force on the 1st day of April, 1978.

2. *Amendment of section 104.*—To section 104 of the Kerala Municipalities Act, 1960 (14 of 1961) (hereinafter referred to as the principal Act), the following proviso shall be added, namely:—

"Provided that the municipal council may, for special reasons, by resolution, extend, from time to time, the said period of five years by such further period not exceeding one year in the aggregate.".

3. *Amendment of Schedule II.*—In Schedule II to the principal Act, to sub-rule (1) of rule 9, the following proviso shall be added, namely:—

"Provided that where the period of five years specified in section 104 has been extended by the municipal council, such revision of the assessment books shall be made by the Commissioner within the extended period.".

4. *Repeal and saving.*—(1) The Kerala Municipalities (Third Amendment) Ordinance, 1979 (13 of 1979), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

GPT. 33/3460/MC

STATEMENT OF OBJECTS AND REASONS

According to section 104 of the Kerala Municipalities Act, 1960, the property tax under that Act shall be assessed and the half-yearly tax determined once in every five years and half-yearly tax shall be payable by the owners of the assessed property within thirty days from the commencement of each half-year. Sub-rule (1) of rule 9 of Schedule II to the said Act provides that assessment books shall be completely revised by the Commissioner once in every five years.

2. There have been complaints from the tax-payers in the municipalities where quinquennial revision of property tax under section 104 has been effected from 1-4-1978 that the annual value fixed by the Commissioner was excessive or improper. For rectifying the irregularities in the assessment, postponement of the quinquennial revision of tax already made is necessary. It was therefore proposed to empower the municipal council to extend the period for the revision of property tax under section 104, for a period not exceeding one year.

3. As the Legislative Assembly was not in session and the proposal had to be given immediate effect, the Kerala Municipalities (Third Amendment) Ordinance, 1979 (13 of 1979) was promulgated by the Governor on the 1st day of September, 1979. The Bill seeks to replace the Ordinance by an Act of the State Legislature.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any expenditure from the Consolidated Fund of the State.

K. AVUKADERKUTTY NAHA